G.R.S. IX—5]

Previous references. 1923-24 (G-7.)

File No. 62-23

Serial Nos. 1243.

Later references.

GENERAL AND REVENUE SECRETARIAT.

P-38-E

Serial Nos. 3

Part B for November 1928.

SUBJECT

Report of Inspection on the accounts of the General Asstt. Executive Engineering Division Amritsar.

3. To. The Chief Elec: Engr
Comptt.
Ch No. 2786-7 dt 21-11-28.
Wants that the missing vouchers must be found out & that the received estimate on the lines already indicated by the Chief Elect: Engr may be expedited.

28/11

67
39
28

Government of His Highness the Maharaja of Mysore.

Electrical Department.

G.O.No.E.~~D.S.~~

Report of Inspection on the accounts of the General Superintendent, Generating Station, Sivasamudram.

Passing orders on the.....

Read:- 1 & 3

Letter No.78 CPS., dated 11th August 1923, from the Comptroller of Mysore, forwarding the report of Inspection on the accounts of the General Superintendent, Sivasamudram Section, made by Mr. A. Tholasinga Mudaliar in September 1922.

"I have the honour to submit herewith for orders extract of paras I, II(a) (1), II (b) (2), IV(a & b) and V (a), (b) & (c), of the Report of Inspection on the accounts of the General Superintendent, Sivasamudram Section, made by Mr. A. Tholasinga Mudaliar in September 1922."

--G.7-62-23-3

Order No.~~E.D.S.~~ 7L 2786-79/3 21.11.23

Para I. Missing measurement books.

The disappearance of the two measurement books is a very serious matter. They must be found out.

II (a) (i). VI Installation Works.

The revised estimate on the lines already indicated to the Chief Electrical Engineer may be expedited.

P.T.O.

To C.E.E. For immediate Compliance 22-11-23

Electrical Secretariat.
Date of Receipt 11.9.23.
Date of Disposal .....

DEWAN'S OFFICE.
Recd. on AUG 29 1923
Reg. No. 1198

No: E.D.S. 378.

Submitted to the Dewan of Mysore, for favour of approval before issue.

Secretary to Government, Electrical Department.

Bangalore, 28th August 1923.

We can have recommendations. This may be I have a hearing with the engineers how many days can be placed by the Government. I must see the original report, then only can I take a tabular statement

II (b) (2). Revenue Expenditure.

Excess over sanctioned grants should not be allowed. If any charge is found to be absolutely unavoidable funds for meeting it should be made by "Re-appropriation" with the sanction of the competent authority.

Para 3(6)
The short debits on account of turbines and their relation to the account of 'Stock Incidentals' require to be clearly explained by the Chief Electrical Engineer.

Mrs 19-10-23

IV (a & b) Manufacturing accounts.

The entire accounts of lime manufacture should be thoroughly examined and over-hauled and the objection completely removed.

Works of the kind should be undertaken in future only on estimates sanctioned previously for the purpose and every year's operation closed with that year's accounts.

V (a), (b) & (c). Work-shop accounts.

The accounts of all the work-shops should be uniform and systematic. The existing system may be thoroughly over-hauled in consultation with the Audit Office as an improved system will afford facility for checking the adequacy of the out-turn with reference to the charges or for verifying the outstandings with reference to assets.

Ms-14

The compln is required to state why the excesses in the excavation works for the Mh installation Transformer Station have not been noticed by the Inspecting Officer Mrs 19-10-23

Secretary to Government
Electrical Department.

The Chief Electrical Engineer.
The Comptroller of Mysore.

G. R. S. III-2,

General and Revenue Secretariat.

G. 7 File No. 62 of 19 23

Serial No.

Returned to the Secy E.D.
the file is herewith returned
with the original report
of the inspecting officer Mr.
Tholasiraja Mdr, Togather
with the Gen. Supts letter
no 808 d 5/9/1923 with
which he resubmitted
the report to me.

I don't think this report has
much bearing on the investigation
now in progress, except to
show the attention, which
the then Gen. Supt Siva
~~paid~~ has during the past
year or so, paid to standing
orders and procedure

The delay is due, first to
the fact that the Gen Supt
Siva did not make his
Explanations and return it to
the Cutcherry till 10/2/1923 and
after that date it was
with the papers etc

—Contn. sheet.

Remarks orders

21

To the Financial Secy: for perusal and favour of remarks.

I think the procedure adopted in this case is quite wrong.

Screws must take their chance with other articles once delivered to the Customs and the matter is now purely one of Customs duty in a simple C.C. case if the matter is of a trifling nature.

Short credit replies must be dropped if in future in the Financial Dept.

A draft memo: can be put up.

G. R. S. III-2,

General and Revenue Secretariat. | G. F. File No. 64 of 1923

Serial No.

in my office for other purposes of the investigation. When there was no further need for it, I wrote my orders & sent it back to the Govt Supdt for note and action, He showed certain this Copy in his office as the Compte has the full report in his office. The Compte only sent to Govt Extracts from the report requiring the orders of Govt. The Copy attached is the full report with my original orders thereon and I would be glad if it is returned when done with.

10/9/1923

Chief Electrical Engineer to the Govt. of Mysore.

Submitted to the Dewan of Mysore, with reference to his orders, dated the 31st

Electrical Secretariat.
Date of Receipt 24/9/23
Date of Disposal

DEWAN'S OFFICE.
Recd. on SEP 11 1923
Reg. No. 1611

~~G. R. S. III~~ 2,
electrical
~~General and Revenue~~
Secretariat.

11298

G. 7 File No. 62 of 1923

Serial No.

1923 on this office No.EDS.378, dated the 28th idem.

Secretary to Government,
Electrical Department.

Bangalore,
25th September 1928.

G.7-62-23-1 No: EDS. 404-07 24.9.1923.

Fl 598/23

To

The Financial Secretary to Gov.

with compliments.

for Secy E.D. (Absent from H.Q.)

27/9/23

Of the matters now under inquiry by the Commission, the only one to which allusion is made in this inspection report is the excess over even the Revised Estimate for the new tramway line. No allusion is made to the excesses in the excavation works for the Transformer Station and it is not clear why this point has not been noticed. The following other points noticed in the report are not clear from the explanations of the General Superintendent and the orders of the Chief Electrical Engineer:

1. The short debits on account of turbines and the relation to the accounts stock incidentals (para 3 (b);

eet.

G. R. S. III-21

General and Revenue Secretariat.

F. 7 File No. 62 of 1923

Serial No.

H598

2. the Manufacturing Accounts require overhauling as stated by the Comptroller;

3. the Workshop Accounts require examination and the system of accounts also require to be improved.

A draft is put up requiring the Comptroller to submit, future reports, to Government in the Financial Department for disposal.

Elect Secty

28/9/23

29/9

12881

Vb: G.R.S. 107 dt 8-10-1923.

GENL. & REV. SECTT. Br. H 10 OCT. 1923 G. D. SECTION

Returned to the Fl. Secy with Compliments.

I think that the Drwan means that final order of Govt on all inspections of the different sections of the Elec. Dept shall issue in the Fl. Secretariat and not in the Elec. Secy.

I don't think he means to change the present procedure of the reports passing through the Chief Elec Engr.

I might state here the

NOTE—Contn. sheet. (2)

Serial No.

usual procedure in disposing of these inspection reports, which is as follows:—

(A) The Comptroller sends the report to the section officer concerned;

(B) The section officer notes his explanations thereon

(C) and sends the report to the C.E.E.

(D) The C.E.E. writes his orders thereon

(E) and returns it to the section officer for note of the C.E.E's orders

(F) The section officer then sends it on to the Comptroller

(G) The Comptroller then sends the report to the Secy to Govt in the Exc Dept for passing Govt orders on (1) those items the C.E.E. has not passed orders on and (2) those items

Serial No.

the Chief Elec. Engr. has passed orders on but which he, the Comptr, is not in agreement with.

(H) The way for the Elec Deptt then issues, after the approval of Govt, the necessary orders on these points, mentioned in (G) above

In the case of this particular report the C.E.E. had given the General Deptt. five orders on the most important points raised by the inspecting officer. It is possible that the orders of the C.E.E should have been included in the Deptt G.O.

I think it would be best for all these reports to be finally disposed of by a Govt order issued in the H. deptt. but otherwise the present procedure of the C.E.E. finish passing

G. R. S. III-2.

General and Revenue Secretariat.

G. 7 File No. 62 of 1923

Serial No.

This orders to the section officer Concerned should continue. If you agree with me in this case draft letter to the Comptr might require modification

S. Y. Forbes
8/10/23
Secretary to Govt. Elect. Deptt.

10/10/23

7e Secy)

13

Please see above & draft now made. and the case may now be sent to Dewan.

The Secy Elect Dept)
with Compts

13.10.23

Compn. E.D.S / 9 / 18-10-1923.

Returned to the H. Secy with Compliments & agrees with you

S. Y. Forbes
18/10
Secy. to Govt. Elec. Deptt

I have added two points to the draft D.O. revising the Inspection Report.

I have put up another draft requiring Comptr's reports to be sent to Govt in Finance Dept according to Dewan's orders.

Both drafts may be approved & may now be issued from Finance Dept

19.10.23

Dewan

Electrical Secretariat.
Date of Receipt 17/10/23
Date of Disposal 18-10-1923

15396

GENL. & REV. SECTT.
Br. 9 M
13 NOV 1923
G. D. SECTION

DEWAN'S OFFICE.
Recd. on OCT 20 1923
Reg. No. 2603

No. EDS-10 97.

NOTE—Contn. sheet.

20
Secy Finl. Secy
with compliments
6-11-1923

Dept. 17/11

Dewan

G. R. S. III-21

General and Revenue Secretariat.

G. 7 File No. 62 of 19 23.

Serial No.

14-11-23

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. 78 CPS

ELECTRICAL SECRETARIAT 650 REGD: NO: E; D. S, DATE 21/8/23. BANGALORE

E. J. 62-23 //

Comptroller's Office, Bangalore,

Dated the 11th August *192* 3

S.G. Forbes Esq., B.Sc., etc.,
Secretary to the Government of Mysore,
Electrical Department, Bangalore.

Sir,

I have the honour to submit herewith for orders extract of paras I, II(a)(i), II(b)(2), IV (a & b) and V (a), (b) & (c), of the report of Inspection on the accounts of the General Superintendent, Sivasamudram Section, made by Mr. A. Tholasinga Mudaliar in September 1922.

I have the honor to be,
Sir,
Your most obedient servant,

J Satyanarayana Rao
Comptroller.

CV/11-8

23/8/23

Extract from the Report of Inspection on the accounts of the General Superintendent, Sivasamudram, made by Mr. A. Tholasinga Mudailar, Assistant Comptroller, in September 1922.

ELECTRICAL SECRETARIAT Sub: 6 REGD: NO: E.D.S. 650 DATE 21/8/23 BANGALORE

12

E-7 62-23

Points noticed by the Assistant Comptroller.	Replies by the Genl: Superintendent.	Remarks by the Chief Electrical Engineer.	Remarks by Comptroller.
1. Register of Measurement Books - The whereabouts of all the books hitherto received and accounted for have been traced out except book Nos.40 & 71. All the completed books have been -- called for and recorded in the office and in the case of the books in use, acknowledgments have been obtained from the parties concerned for the half year ending June 1922 and recorded. The two missing books noted above --- should be traced out.	Noted. The two missing books are being traced.	These books must be found & sent to me for disposal.	The disappearance of measurement books is a serious matter.
II Work Accounts - (a) VI Installation Works. (1) The amount sanctioned for the --- works against 25 items is Rs. 35,51,055/- against which return of materials of value Rs. 2,59,136/- is estimated. However, in view of present requirements, the estimate has been revised to --- Rs. 55,53,989/- with returns to the extent of Rs. 3,10,300/- and submitted to Govt during April 1922 for sanction. The expenditure incurred to end of -- July 1922 against all the items is -- Rs. 30,78,878-15-11; but the following items have exceeded even the provision in the revised estimate submitted for sanction. If the expenditure on these items are not likely to be reduced and brought down within the provision in the revised estimate by the returns expected, the sanction of Government may be sought for the excess	Estimates for items 2 and 22 viz., 6 Forebay equipement and New Tram way etc are in course of revision. As per Chief El.Engineer's personal orders the expenditure on preliminary charges and Motor Shooting lines will be met from Contingencies of the estimate. Labour & other charges incurred in Bluff for handling & taking to Workshop, the materials received from Maddur have been debited to VI Installation Works	The whole VI Installation Estimate is being revised by me in view of the recent investigation into the irregularities in connection with the 6th Instillation and will be submitted to Govt by 1-9-23. The oral or personal orders of the Chief Electrical Engineer cannot be accepted as explanation unless confirmed in writing.	The excess over even the revised estimate submitted to Government deserves scrutiny.

Item	Sub head	Provision in Revised estimate.	Expenditure to end of July 1922
2	6 Forebay Equipment	Rs 78,500	84,640-13-6
22.	New Tramway etc	52,500	64,795- 0- 4
	Preliminary charges ...	-	36,084- 9- 5
	Transport	-	1,61,046- 3- 8
	Shooting lines	-	1,990- 3- 2

It is however, explained that the expenditure against "Transport" will be written back to Stock Incidental and those against "Preliminary Charges" and "Shooting Lines" will be --- adjusted after obtaining orders from the Chief Electrical Engineer as to how it should be done. Early arrangements may be made to regularise these items.

As these charges are also debitable to Stock Incidental, necessary write back will be effected by debit to Stock Incidental.

(b) Revenue Expenditure - (2) The expenditure under "Generating & Step-up-plant" has exceeded the final grant of Rs 60,200 for 21-22 by Rs 4,467-14-1; and also there is an excess of Rs857-6-1 under "River Conservancy" for which the provision for 21-22 is Rs 3000/- But on the whole, the expenditure under Revenue is Rs 1,55,751-3-1 against a grant of Rs 1,63,200 for 1921-22.

The excess under "Generating & Step-up-plant" is due to expenditure incurred in the months of May & June 22 on account of the renewal of side casings with rings of No.15 Turbine. The excess under "River Conservancy" is due to the actual outlay incurred & transferred by other Divisions on account of Gauging at Kabbini river Girgeswari & Hulhalli Anicuts.

The excesses should have been regularised by the written sanction of the Chief El. Engineer for re-appropriating funds from one Sub head to another. Your own expenditure under River Conservancy should have been regulated to provide for transfer from other divisions.

Excesses over grants do not evidently --- receive the attention they deserve.

IV. Manufactured Accounts - (a) The manufacture of lime is the only item now under operation. The raw materials required i.e., Kankar and and firewood are supplied departmentally and on account of labour charges a contract is agreed to at Rs 2½ per

The quantities of raw materials issued to lime manufacture and quantities of lime turned out are recorded in Stock Ledger. In future quantities of lime turned out will also be --

G. 7-62-23

10

C.Yd of lime burnt. There are no details maintained in accounts beyond debit of the cost of raw materials issued, and labour paid, and credit of the value of the lime turned out. It is very essential to account for them by quantity of raw materials issued and labour employed subjecting abnormal differences, if any, to investigation then and there. As it is, there is no check exercised over the turn out shown by manufacture.

(b) The amount outstanding at end of -- August 1923, against manufacture account is Rs 4265-2-6 which should be the value of materials, raw or burnt, in the custody of the manufacturer. The actual stock with him may be checked and verified to see if the balance is properly represented.

noted in the schedule of Lime Manufactory submitted to the Comptroller every month. While comparing the quantities of raw materials issued for the work with the quantities of lime turned out it is seen that they agree. The total -- quantity of Kankar from the very beginning is 2461.35 C. Yds and the total quantity of lime turned out is 2166.51 C.Yds. The difference of -- 314.84 C Yds is due to wastage while grinding the Kankar. The total weight of firewood used is 1 C.Yd of lime the -- weight of firewood that --- should have been used for 2166.5 Cyds of lime is 1083.25 tons. Hence the difference of (1272.37-1083.25) or 189.12 tons represents reduction and wasteages in weight due to -- drying of firewood.

→ 1272.37 tons taking that $\frac{1}{2}$ ton of firewood is required for manufacturing

(b) Up to July 1921 lime was manufactured entirely by departmental Agency. Subsequently the labour required for loading, burning and unloading was given out on piece work contract at Rs 2/- per Cyd. Up to November 1921 and at Rs $2\frac{1}{2}$ per C.Yd from November 1921 as the contractor complained that the rate of Rs 2/- given to him was too low and that he was put to much loss.

Total labour charges incurred on the lime manufacture including labour paid to piece

and cartage on stock articles to and from kiln ...	13,378- 3- 7	
Quantity and cost of Kankar issued from time to time 2461.35 C.Yds. ...	10,095- 1- 4	This must be done at once. The accounts Assistant should see that this item is -- cleared up completely in his next audit of Sivasamudram Section.
Weight and cost of firewood issued 1272.37 tons	14,030- 0- 2	
Incidental charges erraneously charged to lime manufacture while issuing stock articles as the labour paid includes cartage and other charges (to be written-back to stock incidental ...	2,262- 7- 0(A)	
	39,765-12- 1	
Quantity of lime turned out and the cost adjusted 2166.51 C.yds ...	34,380-11- 9	
Balance amount outstanding at end of Nov22 against Manufacturing Account	5,385- 0- 4	

Though the Kanker and firewood were kept at the site of the lime kiln they were taken to stock accounts with value and issued as stock articles. But incidental charges at the prescribed rate were charged during some months as the stock articles were issued to the Lime Manufactory which should not -- have been done as the cartage etc on the stock articles --- brought to kiln site are included in the labour charges debited to the Lime Manufactory Account from time to time. Hence (A) the incidental charges of Rs 2262-7-0 shown above will be written back to Stock Incidental in the next accounts Lime manufactured was being carted from the site of kiln to the stock house at the workshop and taken to stock. The cartage was being debited to the manufactory account from time to time and included inthe labour charges of Rs 13378-3-7 referred to above. As this is

It would be better if the entire accounts of lime manufacture are thoroughly examined and overhauled from the beginning by the Asst.Engineer Mr.B.Krishna Rao, with the help of the Accounts Assistant, and the differences in quantities of firewood and Kanker said to be due to wastage and driage, scrutinised and verified, as the operations of lime manufacture have gone on without being subject to any independent check by any professional officer of the Department up till now.

As per rules, there should have been a sanctioned estimate for the manufacture of lime and every year's operation must have been closed with that year. It is necessary that these rules are enforced and proper accounts of quantities also maintained in respect of -- materials used & outturned.

a charge correctly debitable to stock Incidentals the cartage of 2166.51 Cyds of lime @ Rs. 1/- per Cyds or Rs. 2166-8-2 will be written back to Stock Incidental next month.

As stated in reply to para IV(a) above, wastage in Kankar is 314.84 Cyd the cost of which @ Rs. 4.1 per Cyd comes to --- Rs. 1290-13-5. Wastage in firewood is 189.12 tons which ---- 11.02 Rs. per tons will cost Rs. 2084-1-8. Hence the total wastage in Kanker and firewood comes to Rs. 3374-15-1.

Taking into consideration the details furnished above as also the wastage in Kankar and firewood, the data for 1 CYd of lime.manufactured are labour Rs. 5.19 Kankar 1.14 Cyds value Rs. 4.65 and firewood .58 of a ton value Rs. 6.47 and the rate comes to 16.31 per Cyd.The cost of total lime manufactured viz., 2166.51 Cyds at Rs. 16.31 per C.yd is Rs. 35,336-12-11. But the cost already adjusted in accounts from time to time amount to only Rs. 34,380-11-9 and the balance of (Rs35336-12-11-34380-11-9) or Rs. 956-1-2 will be adjusted in next accounts. Hence the adjustments detailed above marked A.B.C amount to Rs. 2262-7-0 plus 2166-8-2 plus 956-1-2) or Rs. 5385-0-4 which is balance outstanding against manufactory account to end of November 1922. The rate of lime

manufactured by us at R. 15.3 per C.Yd is, we think, not much as the quality of lime turned out is far superior to the lime sold by other manufacturers..

V. Workshop Accounts

(a) The workshop is debited every month with the value of store articles issued and the wages of the labour employed during that month, and it is credited with the same amounts irrespective of the consideration whether the works were executed or not.

(b) The procedure adopted is as follows As soon as requisitions are received in the office from Foreman of Sections for preparation of articles, workshop order numbers are given and sent to the Workshop Foreman for compliance. He draws -- necessary materials from stores for each workshop order at requirements and after ~~execution delivers~~ the prepared articles to the Sectional Foreman. At the further request of the foreman concerned, the -- Workshop Foreman changes the nature or the quantity or both of the articles referred to in the workshop order but such a --- change is neither noted on the original requisitions nor apprised to the office separately at any time in any other way. However, the Foreman prepares a statement of outstanding workshop orders showing against each the details of materials -- drawn from time to time and sends the -- same to the office where it will be recorded finally after verifying with the store keeper's account. On completetion of works connected with the workshop order the original requisition is duly signed by the Workshop Foreman and also by the Sectional Foreman and returned to the -- office where it will be filed finally -- after noting the other value of stock

(a) & (b) Extracts sent to Workshop Foreman for information and ~~further~~ future guidance. The minus balance shown in the stock account current has since been analysed and agreed with the outstandings in the Workshop Schedule.

(a) & (b) The system now in use in B.P.L. Workshop should be put into effect at Sivasamudram at once. That is, all manufactured articles should pass thro: stock in the same manner as though the articles --- were supplied by a merchant or contractor. In the case of work done by the Workshop for other Departments at Sivasamudram the work should be covered by a Work Order issued by the Foreman in charge of the work and approved by the Genl.Supdt and finally charged to Work and ~~to work~~ shop. This procedure is prescribed by existing circular orders.

The Workshop accounts are no systematically maintained in t Department, nor is there any mo limit prescribe for the operations of each workshop. Under present conditi there is no fac lity for checki the adequecy of the outturn wit reference to charges (Stock & Labour) incur or for verifyin

and Labour with reference to Foreman's statement and the allocated labour -- abstract. Even such statements are not prepared in the Workshop from March 22. The procedure in force does not admit of any check over the articles required to be prepared and got after completion and to see that the out-turn is commensurate with the Stock supplied and Labour employed.

Beyond the Workshop schedule submitted to the Comptroller with the monthly accounts which allocate the monthly charges on account of labour employed and stock - issued against each work order - not workshop order - there is no other continuous record of the progression of expenditure booked against each workshop order in its several stages of erection and completion and there is no estimate to compare the completion of the work with. The loose forms of requisitions sent by the several Foremen are the only records kept and passed on to the Accounts Branch. No adjustment of the value of excess materials indented for and returned to stock appears to have been made so far. Such materials should be returned to the stores or otherwise properly accounted for and credit -- given to the Workshop order concerned. There is no agreement between the balance shown against "Workshop" in the stock account current and in the Workshop schedule. The minus balance shown in the Stock Account current should be analysed and agreed with the outstandings in the workshop -- schedule.

(c) The accounts and the Registers to be kept in the Workshop may be so opened with reference to the Local conditions as to

The Chief Electrical Engineer is requested to issue instructions re-

There are circulars orders to this effect and the

the outstandings with reference to assets (i.e., the value of unfinished products) on hand. It is therefore quite necessary that the accounts of these Workshops should be thoroughly overhauled by the Chief Electrical Engineer with the help of his accounts Assistant in consultation with the Audit Office, if necessary

admit of the scrutiny of each workshop order in its different stages from inception to completion.

garding the accounts and the registers to be kept in the Workshop in conformity with the system in vogue in other Sections.

Accounts Assistant has several times instructed the General Superintendent how this should be done. The General Superintendent should make it his personal business to see that it is now done.

Sd/- A. Tholasinga Mudaliar,
Asst. Comptroller on Inspection duty of P.W. & Forest Office.)

Sd/- S.D. Iyengar
Genl. Superintendent

10-2-23.

Sd/- S.G. Forbes
Ch.Electrical Engineer
25-7-23.

Comptroller.

Camp Tumkur
18-10-1922.

10

GOVERNMENT OF MYSORE.

ELECTRICAL DEPARTMENT.

IN REPLY REFER TO No. 808 ENCLS. one

OFFICE OF THE CHIEF OPERATOR AND GENL. SUPT.,

Sivasamudram 5th September *1923.*

3165
8-9-23

To

The Chief Electrical Engineer

to the Government of Mysore, Bangalore.

Dear Sir,

Inspection Report.

With reference to your No. 660 dated 26th July 1923 returning a copy of the Inspection Report of Mr. A. Tholasinga Mudaliar, Assistant Comptroller, on the accounts of this Section made during September 1923 for further replies we wish to resubmit the report with replies as follows:-

Para I. It is not yet known who the party really responsible for the loss of the above measurement books. Further search is being carried on. After I know the name of the person responsible for the loss the matter will be duly reported to you for further action.

II.

a. (1) Your remarks have been noted. The then General Superintendent has sent in a revised estimate. Your revised estimate is awaited for taking further action. It was the bounden duty of the Sectional Officer to have the oral or personal orders of the Chief Electrical Engineer got confirmed. This omission is now being carried out.

(2) The then General Superintendent has certainly gone out of his powers in granting higher rates without the authority of the C.E.E. Certainly Rs.251-3-0 over-payment will be recovered from his bills pending payment.

b. (1) It is admitted beyond doubt that this a gross carelessness. This will be avoided. Steps are taken to set matters right.

C.E.E. 7-9-23 7/9

(2) Noted. Your instructions are being properly and faithfully carried out.

B Dve 5/9/23

c. It is admitted that it is a serious mistake to incur extra expenditure over and above the sanctioned estimate. The revised estimate for constructing third set of cooly blocks has been prepared

has been prepared and it is being checked by me and i will be submitted shortly.

Para III.

a. Instructions contained in C.E.E's circular orders on this subject will be strictly carried out in futur

b. Noted. Instructions on this subject is being carried out.

c. Instructions issued will be carried out.

Para IV. a & b. The outstandings in the Lime Manufactory accounts has been adjusted in the accounts for August 1923.

Para V.

a & b. The workshop Foreman has been instructed to follow the system in B.P. & L and as instructed by you.

c. As instructed by the Accounts Assistant "C" Registers for worksop jobs have been maintained. Adjustments of outlay incurred on jobs are being effected i accounts only after the jobs are completed.

d. The amount due from the Jahagirdar and outstanding in the workshop accounts have since been recovered an adjusted in the accounts for April 1923. The amount due from Amir Patcha will be recovered from his bill which is pending in this/when payment is made to his heir.

e.

(1)&(2) Noted.

Para VI.

a.(1) Dastagir Sheriff Sl.No.289 was ~~xrx~~ working on the Sixth Installation works and was subsequently taken to work establishment maintenance(Transformer Statior from 2nd of March 1922 and from that date was being marked present both in the Transformer Foreman's time book and the nominal roll of the work establishment. But by mistake he was marked present on the 2nd and 3rd March 1922 in the Foreman's time book for sixth installation works also where he was working only to end of 1st March 1923. Hence the disagreemer between the time book and nominal rolls as noticed by the Inspecting Officers. This has since been rectified.

(2) Dastagir Sl.No.292 was taken to work establishment (Transformer Station) maintenance from the 5th of - - March 1922 and from that date was being marked preser in the Transformer Station Foreman's time book and nominal roll of the work establishment. But by mistal he was marked present in the Foreman's time books for sixth insyallation works on the 1st of March 1922 - - though he was not actually present on that date. Henc claim for that date in the nominal roll was struck ou

(3)&(4) Noted.

b. Allocations are now being recorded in books and alsc

B Doc
5/9/23

on the nominal rolls themselves before passing the rolls for payment.

Para VII. Noted.

Para IX. Noted.

Yours obediently,

B. D. Neale

Ag. General Superintendent.

5/9/23

BDN.VSG-CSR.

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Report of Inspection on the Accounts of the General Superintendent, Generating Stations, Sivasamudram, by Mr. A. Tholasinga Mudaliar, Assistant Comptroller.

G.2 62-28

General Superintendent - S.D. Seshadri Iyengar, Esq.,M.A.,
Accountant - Mr. V.S. Gurusami Mudaliar,
Period embraced in inspection - September 1921 to July 1922,
Last Inspection - 11 to 14th September 1921,
Month's account test audited - April 1922,
Dates of present inspection- 10 to 15-9-1922.

Replies of the General Superintendent

1. Register of Measurement Books.

The whereabouts of all the books hitherto received and accounted for have been traced out except book Nos.40 & 71. All the completed books have been called for and recorded in the office and in the case of the books in use, acknowledgments have been obtained from the parties concerned for the half year ending June 1922 and recorded. The two missing books noted above should be traced out.

Noted.
The two missing books are being traced.

These books must be found & sent to me for disposal SM

2. Work Accounts.

(a) VI. Installation Works.

2 (a) (i)

(i) The amount sanctioned for the works against 25 items is Rs. 35,51,055/- against which return of materials of value Rs. 2,59,136/- is estimated. However, in view of present requirements, the estimate has been revised to Rs. 55,53,989/- ~~xxxxxxxxxx~~ with returns to the extent of Rs. 3,10,300/- and submitted to Government during April 1922 for sanction. The ex-

Estimates for items 2 & 22, viz., 6 Forebay equipment and New Tramway etc., are in course of revision. As per Chief Electrical Engineer's personal orders the expenditure on Preliminary Charges and Mortor shooting lines will be met from Contingencies of the estimate. Labour & other charges incurred in Bluff for handling and taking to workshop

dated 11-11-1921 was for 0-12-0 per C.yd. for the same and accordingly the quantity of 1004.69 C.yds of work done by him on former agreement, the difference due to the latter quantity was also billed for and paid. Since the former agreement as it is cannot govern the work done before, the amount of Rs 251-3-0 paid, as difference is an overpayment. This may either be ratified with proper sanction or recovered from the party.

(b) Revenue Expenditure.

(1) The expenditure against "Step up plant" during April 1922 is Rs 1,179-1-0as per account rendered to the Comptroller whereas in the "C" register it is shown as Rs 1,194-1-0. Similarly there is a difference of 36-13-0 under Miscellaneous between the account rendered to the Comptroller and the "C" Register. Although these differences are adjusted in the accounts for May 1922 these shown that the agreement between the account rendered and "C" Register has not been kept up which is irregular.

(2) The expenditure under "Generating & Step-up-plant has exceeded the final grant of Rs 60,200 for 21-22 by Rs 4,467-14-1; and also there is an excess of Rs 857-6-1 under "River Conservancy" for which the provision for 1921-22 is Rs 3000/-. But on the whole, the expenditure under revenue is Rs 1,55,751-3-1 against a grant of Rs 1,63,200/- for 1921-22.

(b) (1) The figures of the "C" Register are correct and the differences were adjusted in the accounts for May 1922.

(2) The excess under "Generating and Step-up-plant" is due to expenditure incurred in the months of May and June 1922 on account of the renewal of side casings with rings of No. 15 Turbine. The excess under "River Conservancy" is due to the actual out-lay incurred and transferred by other Divisions on account of gauging at Kabbini river, Girgeswari and Hulhalli Anicuts.

(C) Constructing third set of Cooly Blocks. (C)

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He cannot change the rates provided in the Contract without the previous sanction of the C.E.E. This is an overpayment and must be recovered Rs 251.

This shows lack of supervision and failure to compare accounts with C Registers and that the accounts were not compiled on the basis of the C Registers. This is grave carelessness & must be remedied in the future. BOP

The Excesses should have been regularized by the written sanction of the C.E.E. for reappropriating funds from one sub head to another. Your own Expenditure on River Conservancy should have been regularized to provide for Excesses from other divisions

The expenditure to end of July 1922 is Rs. 31,651-5-1 against the sanctioned estimate of Rs. 29,440/-. This excess is due to mostly the working rates being more than the sanctioned rates in the following items. It is however, explained that the estimate is in course of being revised and would be submitted for sanction shortly.

The excess over the sanctioned estimate is due to the increase in the cost of labour and materials the estimate having been sanctioned on 23-5-1917. The revised estimate is in course of preparation and will be submitted shortly.

the revised Est. should have been submitted before the Expenditure has incurred. The Asst Engr should measure up this work and prepare a Revised Est on the basis of actual work done & materials used. This must be done at once

	Estimated rate.	Working rate.
1. Flooring with 3" concrete.	Rs. 8/- per Sqr.	20-8-0
2. Mangalore tiled roofing.	24/- do	40-0-0
3. Honne wood battened doors.	1-2-0 per Sft.	3-2-0
4. Honne wood works.	3-4-0 do	10-7-0
5. Honne wood battened with iron bar.	1-4-0 do	3-12-0

III. Store Accounts.

III(a)

(a) In all cases of receipts of foreign articles which are received packed in more cases than one, the value of the whole consignment as per invoice is receipted as soon as atleast one case is received in the Sectional Stores irrespective of the consideration whether the rest are received or not. However, the receipt of other cases is also noted in the daily receipts against the date of their receipt.

Case Nos.213 & 216 containing parts of Francis Turbine No.2 were receipted on 6-4-~~22~~ 22 and the cost of the same is Rs. 1,38,822-4-9 as per Invoice No.289/4/366 dated 15-11-21 of Messrs. Boving & Co., London, was taken into account on this date. The receipt of other cases also subsequently has been noted in the register of Daily Receipts under the date of receipt but without value. It is advisible to take the value into account only after all the cases are received and opened and the articles are completely checked.

It takes a long time before all the articles connected with the whole consignment are received. As the materials already received would be left unaccounted for a long time till the whole consignment as per Invoice is received completely and as the materials already received will have to be issued to works before the whole consignment is completely received, the procedure which is now being followed is found to be necessary.

there are definite Deptl orders to cover cases like this and the procedure laid down followed. The Asst S/S should be personally responsible for this being done

and receipted on 4-4-22, is erroneously taken in the daily account as Rs 358-14-0 instead of 385-14-0 as per Firm bill. Consequently the former sum is included in the amount taken to the purchases account during that month i.e., Rs 27/- less than the actual amount. The bill concerned was paid during May 1922 in full and this difference was adjusted by credit and debit to purchases; but this adjustment has not found a place in the adjustment book. This should have been done. By this incorrect posting in the daily account the Ledger rate of the article concerned has unnecessarily been reduced and at the reduced rate issued to works.

amount taken to stock by credit to "Purchases", the difference is adjustable by debit to stock and credit to Purchases, only in the Stock Abstract Book. It is not absolutely necessary that this adjustment entry should find a place in the adjustment book as it is when an adjustment is effected on account of the amount paid being less than the amount taken to stock by credit to purchases because the latter transaction is adjustable in the General Abstract book by credit to stock and and debit to purchases and the former in the Stock Abstract book only. However, it will be seen in future that all adjustments whether adjustable in the Stock Abstract book or General Abstract book finds a place in the adjustment book for facility of reference'

The difference is debitable to "stock" as "cash debit to stock" as per codal rules. The General Superintendent has been instructed accordingly.

IV

. Manufacture Accounts.

(a)The manufacture of line is the only item now under operation. The raw materials required i.e., Kankar and firewood are supplied departmentally and on account of labour charges, a contract is agreed to at Rs 2-8-0 per C.yd., of lime burnt. There are not details maintained in the accounts beyond debit of the cost of raw materials issued, and labor paid, and credit of the value of the lime turned out. It is very essential to account for them by quantity so as to see whether the turn out is proportionate to the quantity of raw materials issued and labour employed subjecting abnormal differences, if any, to investigation then and there. As it is there is no check exercised over the turn out shown by the manufacture.

(a)The quantities of raw materials issued to lime manufacture and quantities of line turned out are recorded in Stock ledgers. In future quantities of lime turned out will also be noted in the Schedule of Lime Manufactory submitted to the Comptroller every month. While comparing the quantities of raw materials issued for the work with the quantities of lime turned out it is seen that they agree. The total quantity of Kankar used from the very beginning is 2461.35 C.yds. and the total quantity of lime turned out is 2166.51 C.yds. The difference of 314.84 C.yds is due to wastage while grading the Kankar. The total weight of firewood used is 1272.37 tons. Taking that ½ a ton of firewood is required for manufacturing 1 C.yd., of lime the weight

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III.(b) Foreign order No.347.

As per Store-keeper's daily account the cost of two horizontal impulse turbines with x valves receipted on 4-4-22 is Rs 70,914-1-6 and of one horizontal shaft Francis Turbine complete with extras, receipted on 6-4-1922 is Rs 1,38,822-4-9 but the actual payments made on these are Rs 58,336-5-2 and Rs 1,12,069/- respectively. Thus the actual payments are less by Rs 12,577-12-4 and Rs 26,753-4-9 respectively. But these differences are credited to Stock Incidental in the accounts for April 1922 instead of to Stock Proper to reduce the cost of the plant so that the actual costs may not be shown more by Rs 12,577-12-4 in one case and by Rs 26,753-4-9 in the other. It was explained that this adjustment was effected as per Chief Electrical Engineer's circular orders, but the orders so far issued on the subject of Incidental Charges do not contemplate the adjustment of differences in the value of articles. The Chief Electrical Engineer's No.4550 dated 4th July 1922 conveys instructions on the adjustment of differences in the value of materials. Since this circular is subsequent to the date of adjustment this cannot be taken as authority for this adjustment. As this circular order issued by the Chief Electrical Engineer is in modification of article 411 of Mysore Account Code Vol.III, part 1, sanction of Government is necessary to the deviation proposed. It has to be noted, however, that the receipt of the article and the advice of final cost being in one and the same month, the actual cost of the plant could have been changed to Stock proper once for all and necessity for this adjustment avoided.

(b)

Already one circular was issued by the Chief Electrical Engineer on the subject. Circular No.26 dated the 31st March 1920 (copy herein enclosed). The adjustment was effected according to this circular. Payments were being advised on different dates from June 1921 and were being debited to Miscellaneous Advance account, for want of detailed information regarding the payments made and advised, and the non-receipt of complete set of the materials. When the materials were received they were taken to stock and ledger at the exchange rate current on that date by credit to Miscellaneous Advance as the details for the payments outstanding in Miscellaneous advance account were not known. Subsequently in the same month when the details of the payments were known the differences were adjusted by credit to Stock (incidental).

A/A done this w/p.

Reference is invited to correspondence ending with G.O.No.S.D.S 3449-27-3-19 allowing freedom regarding "Stock Incidental".

Credit to "Stock Incidental" is incorrect vide this office circular no.183 dated 4-7-22. The General Superintendent has been instructed to credit the amount to Capital estimate of VI Installation.

(c)

Noted. As the amount paid is Rs27/- (Rs385-14-0 - 358-14-0) more than the

(c) The value of 1500 bolts and nuts H.H. $3\frac{1}{2}$x$\frac{3}{4}$" supplied by Messrs. Abdul Hussain Jeevajee

Though the kankar and firewood were kept at the site of the lime kiln they were taken to stock accounts with value and issued as stock articles. But incidental charges at the prescribed rate were charged during some months as the stock articles were issued to the Lime manufactory which should not have been done as the cartage etc., on the stock articles brought to kiln site are included in the labour charges debited to the Lime Manufactory account from time to time. Hence (A) the Incidental charges of Rs 2262-7-0 shown above will be written back to Stock Incidental in the next accounts. Lime manufactured was being carted from the site of the kiln to the store house at the workspot and taken to stock. The cartage was being debited to the Manufactory account from time to time and included in the labour charges of -- Rs 13,378-3-7 referred to above. As this is a charge correctly debitable to Stock Incidentals the cartage of 2166.51 C.yds of lime @ 1-0-0 per C.yd., or Rs 2166-8-2 will be written back to Stock Indidental next month.

(B) As stated in reply to para IV.(a) above wastage in kankar is 314.840 C.yd. the cost of which @ Rs ~~1-4-0~~ 4.1 per C.yd. comes to Rs 1290-13-5. Wastage in firewood is 189.12 tons which @ 11.02 Rs per ton will cost Rs 2084-1-8. Hence the total wastage in kankar and firewood comes to Rs 3374-15-1.

Taking into consideration, the details furnished above as also the wastage in kankar and firewood, the data for 1 C.Yd. of lime manufactured are labour Rs 5.19 kankar 1.14 C.yds value Rs 4.65 and firewood .58 of a tons value Rs 6.47 and the rate comes to Rs 16.31 per C.Yd.

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This should be done at once. The A/A should see that this item is cleared up completely in his next audit of Siva section.

IV.(b) The amount outstanding at end of August 1922, against manufacture account is Rs. Rs 4265-2-6 which should be the value of materials, raw or burnt, in the custody of the manufacturer. The actual stock with him may be checked and verified to see if the balance is properly represented.

the weight of firewood that should have been used for 2166.5 C.yds of lime is 1083.25 tons. Hence the difference of (1272.37-1083.25) or 189.12 tons represents reduction and wastages in weight due to drying of firewood.

IV.(b) Up to July 1921 lime was manufactured entirely by departmental agency. Subsequently the labor required for loading burning and unloading was given out on piece work contract @ Rs 2/- per C.yd., up to Nov.21 and @ Rs 2-8-0 per C.yd., from Nov.21 as the contractor complained that the rate of Rs 2/- given to him was too low and that he was put to much loss.

Total labour charges incurred on the lime manufacture including labour paid to piece work contractor to end of Nov.22 .. and cartage on stock articles to & from kiln ..	13378-3-7 ~~10407-7-7~~ ~~2890-12-0~~
Quantity and cost of kankar issued from time to time ~~-do-~~ 2461.35 C.yds.	10095-1-4
weight & cost of firewood -do- 1272.37 tons -	14030-0-2
Incidental charges erroneously charged to lime manufacture while issuing stock articles as the labor paid includes cartage and other charges (to be written back to stock incidentals.)	2262-7-0
Total charges	39765-12-1
Quantity of lime turned out and the cost adjusted 2166.51 C.yds.	34380-11-9
Balance amount outstanding at end of Nov.22 against Manufacturing account ..	5385-0-4

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The cost of total lime manufactured, viz., 2166.51 C.yds.,@ Rs 16.31 per C.yd., is Rs 35336-12-11. But the cost already adjusted in accounts from time to time amount to only Rs 34380-11-9 and the balance of ~~(e)~~(Rs35336-12-11(C) - 34380-11-9) or Rs 956-1-2 will be adjusted in next accounts. Hence the adjustments detailed above marked A.B.C, amount to Rs(2262-7-0 + 2166-8-2 + 956-1-2) or 5385-0-4 which is balance outstanding against manufactory account to end of November 1922. The rate of lime manufactured by us @ Rs 16.31 per C.yd., is, we think, not much as the quality of lime turned out is far superior to the lime sold by other manufacturers.

V. Workshop Accounts.

(a) The workshop is debited every month with the value of store articles issued and the wages of the labour employed during that month, and it is credited with the same amounts irrespective of the consideration whether the works were executed or not.

(b) The procedure adopted is as follows: As soon as requisitions are received in the office from Foremen of sections for preparation of articles, workshop order numbers are given and sent to the Workshop Foreman for compliance. He draws necessary materials from stores for each workshop order at requirements and after execution delivers the prepared articles to the Sectional Foreman. At the further request of the Foreman concerned, the workshop foreman changes the nature or the quantity or both of the articles referred to in the workshop order but such a change is neither noted on the original requisitions nor apprised to the office se-

V.(a) & (b) Extracts sent to Workshop Foreman for information and future guidance. The minus balance shown in the stock account current has since been analysed and agreed with the outstandings in the Workshop ~~xxx~~ schedule.

the ~~same~~ System now in use in BPL Workshop should be put into effect at Siva at once. Now is all Manufactured articles should pass through stock in the same manner as though the articles were supplied by a Merchant or Contractor

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otherwise properly accounted for and credit given to the workshop order concerned. There is no agreement between the balance shown against "workshop" in the Stock account current and in the workshop schedule. The minus balance shown in the stock account current should be analysed and agreed with the outstandings in the workshop schedule.

V.(c)The Accounts and the Registers to be kept in the Workshop may be so opened with reference to the local conditions as to admit of the scrutiny of each workshop order in its different stages from inception to completion.

(c)
The Chief Electrical Engineer is requested to issue instructions regarding the accounts and the registers to be kept in the Workshop in conformity with the system in vogue in other Sections.

there are Circulars orders to this effect & the A/A has several times instructed the S/S how this should be done the S/S should mark it his personal business to see that it is now done SMA

(d)A sim of Rs 230-8-2 due from the Jaghirdar of Sivasamudram is outstanding from February 1922 and a sum of Rs 13-7-1 from Amir Patcha. It was explained that these amounts would be adjusted while paying the amounts due to them from the Department. The concerned labour has been accounted for and these outstandings do not go to show any balance in the Workshop schedule. Consequently these charges should have been debited to Miscellaneous Advances and their recovery watched there.

(d)
Yes. We consider that workshop schedule is also a schedule connected with a suspense account and the recovery of amounts outstanding therein is being watched as it would be done if it is outstanding in Miscellaneous Advance schedule.

these amounts should be collected forthwith & no more work done for outside parties without the previous sanction of the C.E.E. SMA

(e) Register of Workshop orders.

(1) The columns relating to "Dates of completion", "value" and reference to despatch" are not being filled in from January 1921. This should be completed atleast from July 1922.

(e)(1)
Noted. The columns are being filled in and completed from July 1922 as required.

this must be done as required SMA

(2) The primary record of allocation day by day maintained in the workshop should be signed by the foreman at end of each month and initialled by the Accounts Clerk who abstracts the entries in the alloca-

(2)
The differences were taken in the month to General charges. This will be adjusted in the accounts for Jan. 1923.

there are definite rules of time keeping

However, the Foreman prepares a statement of out-standing workshop orders showing against each the details of materials drawn from time to time and sends the same to the office where it will be recorded finally after verifying with the Store Keeper's account. On completion of works connected with the workshop-order the original requisition is duly signed by the Workshop Foreman and also by the Sectional Foreman and returned to the office where it will be filed finally after noting the other value of Stock and Labour with reference to Foreman's statement and the allocated labour abstract. Even such statements are not prepared in the workshop from March 1922. The procedure in force does not admit of any check over the articles required to be prepared and got after completion and to see that the out-turn is commensurate with the Stock supplied and labour employed.

Beyond the workshop schedule submitted to the Comptroller with the monthly accounts which allocate the monthly charges on account of labour employed and stock issued against each work order - not workshop order - there is no other continuous record of the progression of expenditure booked against each workshop order in its several stages of erection and completion and there is no estimate to compare the completion of the work with. The loose forms of requisitions sent by the several foremen are the only records kept and passed on to the Accounts Branch. No adjustment of the value of excess materials, indented for and returned to stock appears to have been made so far. Such materials should be returned to the stores or other-

done by the workshop for other depts at Siva, the work showed be covered by a W.O. issued by the foreman in charge of that work and approved by the S/S, and finally charged to that work and not to the workshop. This procedure is prescribed by Existing Orders. Staff.

cies are noticeable in the allocated abstract of labour for April 1922.

2-4-22 - Labour against work order No.I/861 is Rs 2-6-4 as per original roll and not Rs 2-6-1 as booked.

21-4-22- Do No.K/862 is Rs 1-4-10 and not Rs 1-14-10 as booked.

VI. Nominal Rolls and Time Books.

(a) The following differences are noticed between the Time Book and Nominal Rolls under "A" Generation" during March 1922, paid in April 1922.

(a) Generating Station roll for March 22.

n General Roll for March 1922.

(1) Serial No.289 -Dastagir Sheriff - marked as present for 3 days in the Time Roll with no rate, but taken in the Nominal roll for 1 day at 0-7-0.

(1) Dastagir Sheriff who was working in the VI. Installation works was taken to Work Establishment maintenance Transformer station from 2nd of March 1922 and was being marked present in the work establishment rolls from 2nd March 1922. As he was also marked present in the Time-book of VI. Installation works for 2nd and 3rd March 1922 by mistake, he was marked present in the Nominal roll only for the 1st of March 1922 and it was seen that he was marked present in the Work Establishment rolls from 2nd March 1922 onwards as per memo of appointments received from the Foreman concerned.

(2) Serial No.292 - Dastagir - booked for 1 day in the Time roll, but claimed and struck out in the Nominal roll.

(2) Dastagir, Serial No.292 was also taken to Work Establishment Transformer station maintenance and is booked in the maintenance work establishment rolls for March 1922 from the 6th of March 1922. By mistake he was booked present in the time-roll of VI. Installation works for 1 day

and the AS noted are that they are observed to the letter

This Explanation is not clear.

— Do —

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on 1st March 1922 and when Nominal roll was closed and paid it was found out that he was not present on the 1st in the VI. Installation work but was on the Maintenance work Establishment Transformer station from the 5th Hence the claim in the Nominal roll for one day was struck out, no payment made.

(3) Workman No.447 - Mathiper Chikka - marked as absent in the Time Roll for 9th March 22 but as present in the Nominal Roll, booking for 29 days as against 28 days in the Time book.

(3) Mathiper Chikka workman No.447 was by mistake booked absent in the Time Book on the 9th March 1922 but while closing the Nominal roll this mistake was found out and corrections were made in the Nominal roll but by oversight the same correction was not carried through the Time Book.

Such mistakes must not occur again

(4) Workman No.566 - Dalale Bora - marked as absent for 21 March 1922 in the Time Book but as present in the Roll, charging for 24 days as against 23 days booked.

(4) Dalale Bora - Check No.566 - The above explanation holds good in this case also.

— Do —

VI.(b) As noticed in the last report, allocation of charges is still being made on lose sheets of paper and not properly filed. Payments on account of labour should be separately shown in the schedule dockets.

VI(b) Arrangements have now been made for recording the allocation of charges in bound books. Payments on account of labour will be separately shewn in schedule dockets in future as required.

This must be done

VII. Register of unpaid wages.

VII

The register is now opened in a continuous form for each workman and reconciled upto end of April 1922, as instructed in the last inspection report.

The register has since been brought up-to-date.

✓ Ch should moreover be kept up to date

VIII. Service Books.

VIII

Annual verification certificate enjoined in Article 103. Mysore Account Code, Vol.I. may be caused to be entered in all the service books for the year ending 30th June22. ...ch of the Service Books as require reat-...station may be completed in all particulars

Annual verification certificate has since been entered in all the service books.

✓

Instructions regarding reattestation have since been attended to.

✓

An additional column may be opened in the register of service books for watching the dates of reattestation.

IX. General.

The accounts of the Test Audit month were subjected to the detailed audit of the Accounts Assistant of the Chief Electrical Engineer. The accounts of the Section are maintained satisfactorily. Steps should be taken to get all excesses over sanctions in the Work Accounts regularised at an early date. The Accountant who is a senior and intelligent hand continues to work efficiently. Work-shop and Manufacture accounts require better scrutiny. N o t e d.

Camp Yumkur (Sd) A. Thalasinga Mooda:
18.10.22
18th October 1922 Assistant Comptroller
(on Inspection of P.W.D
Forest offices)

General Superintendent.
10-2-23.

The accounts must ~~both~~ be brought to a proper shape as soon as possible

S. Jeffcoates

Draft.

No H 2788
dt 21-Nov-23

To

The Comptroller to Government,
Bangalore.

Sir,

I am directed to request you to submit to Government in the Finance Department, reports of inspection of the accounts of the several sections of the Electrical Department conducted by your Inspecting Assistant, together with your observations on the important points noticed in them.

I have etc.

Financial Secretary to Govt.

No H 2789 dt 21/11/23

Copy of the above is forwarded with compliments to the Secretary to Government, Electrical Department, for information.

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2 The existing procedure for dealing with Inspection Reports by the Sectional officers and the Chief Electrical Engineer will continue and the only change is that your reports bringing to the notice of Court points arising out of the Inspection Reports and requiring the order of Court will be made to the Finance Dept instead of to the Electrical Dept as hitherto.

I agree with this.
18/10/23

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